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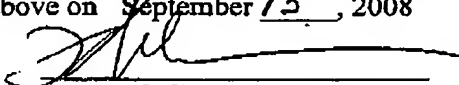
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PAGE 2/14 * RCVD AT 9/15/2008 4:36:15 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-5/26 * DNIS:2738300 * CSID:2035752600 * DURATION (mm-ss):05-02

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Charles Ahn et al	Docket No.:	26068-27B
Serial No.: 10/582,813	Examiner:	Dao H. Nguyen
Filed: June 14, 2006	Art Unit:	2818
Title:	Magnetoelectronic Devices Based on Colossal Magnetoresistive Thin Films	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO RESTRICTION REQUIREMENT

Dear Sir:

In response to the Restriction Requirement issued on August 27, 2008, please take the following amendments and remarks into consideration prior to issuing the next Office action: